

ID: CCA-121682-08

Number: **200919039**

Office:

Release Date: 5/8/2009

UILC: 6110.15-00

From:

Sent: December 16, 2008

To:

Cc:

Subject: Re: Taxpayer Request

Hi

Chief Counsel Advice (CCA) is defined as written advice or instruction, under whatever name or designation, prepared by any National Office component of the Office of Chief Counsel that (a) is issued to Field or Service Center employees of the Service or regional or district employees of the Office of Chief Counsel, and (b) conveys any legal interpretation of a revenue provision, any Service or Office of Chief Counsel position or policy concerning a revenue provision, or any legal interpretation of State law, foreign law, or other Federal law relating to the assessment or collection of any liability under a revenue provision. Section 6110(i)(1)(A); CCDM 33.1.3.1.1.

Unlike the private letter or technical advice programs, see section 12 of Rev. Proc. 2008-4, 2008-1 I.R.B. 121, 146-148 and section 14 of Rev. Proc. 2008-5, 2008-1 I.R.B. 164, 178-181, respectively, the CCA process does not contemplate a meeting between IRS Chief Counsel National Office personnel and the taxpayer.

Moreover, I agree with your conclusion that the taxpayer's previous submission in this matter is sufficient. I do not believe that a conference would be helpful.